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DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB–2016–0001]

Proposed Information Collections; Comment Request (No. 59)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau (TTB); Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this notice.

DATES: We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: As described below, you may send comments on the information collections listed in this document using the “Regulations.gov” online comment form for this document, or you may send written comments via U.S. mail or hand delivery. TTB no longer accepts public comments via email or fax.

- <http://www.regulations.gov>: Use the comment form for this document posted within Docket No. TTB–2016–0001 on “Regulations.gov,” the Federal e-rulemaking portal, to submit comments via the Internet;

- U.S. Mail: Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.
- Hand Delivery/Courier in Lieu of Mail: Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Suite 400, Washington, DC 20005.

Please submit separate comments for each specific information collection listed in this document. You must reference the information collection's title, form or recordkeeping requirement number, and OMB number (if any) in your comment.

You may view copies of this document, the information collections listed in it and any associated instructions, and all comments received in response to this document within Docket No. TTB-2016-0001 at <http://www.regulations.gov>. A link to that docket is posted on the TTB Web site at <http://www.ttb.gov/forms/comment-on-form.shtml>. You may also obtain paper copies of this document, the information collections described in it and any associated instructions, and any comments received in response to this document by contacting Michael Hoover at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Michael Hoover, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; telephone 202-453-1039, ext. 135; or email

informationcollections@ttb.gov (please do not submit comments on this notice to this email address).

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of their continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections listed below in this notice, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 et seq.).

Comments submitted in response to this notice will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

For each information collection listed below, we invite comments on:

- (a) Whether the information collection is necessary for the proper performance of the agency's functions, including whether the information has practical utility;
- (b) the accuracy of the agency's estimate of the information collection's burden;
- (c) ways to enhance the quality, utility, and clarity of the information collected;
- (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of

operation, maintenance, and purchase of services to provide the requested information.

Information Collections Open for Comment

Currently, we are seeking comments on the following information collections (forms, recordkeeping requirements, or questionnaires):

Title: Drawback on Wines Exported.

OMB Number: 1513–0016.

TTB Form Number: F 5120.24.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5062(b), provides, in general, that exporters of taxpaid domestic wine may claim “drawback” of the Federal excise tax paid or determined on the exported wine. Exporters use TTB F 5120.24 to document the wine’s exportation and to submit drawback claims for the exported wine. TTB uses the provided information to determine if the exported wine is eligible for drawback and to calculate the amount of drawback due. This information is necessary to protect the revenue.

Current Actions: TTB is submitting this collection as a revision. The information collection remains unchanged. However, TTB is increasing the estimated number of respondents and the resulting total annual burden hours associated with this information collection due to an increase in the number of wine exporters filing drawback claims on TTB F 5120.24.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 40

Estimated Total Annual Burden Hours: 179.

Title: Specific and Continuing Transportation Bonds—Distilled Spirits or Wines Withdrawn for Transportation to Manufacturing Bonded Warehouse, Class Six.

OMB Number: 1513–0031.

TTB Form Numbers: F 5100.12 and F 5110.67.

Abstract: The IRC at 26 U.S.C. 5214(a)(6) and 5362(c)(4) authorizes the transfer without payment of tax of, respectively, distilled spirits and wine from a bonded premises to certain bonded warehouses. Under 19 U.S.C. 1311, bonds are required for such transfers to protect the revenue. In order to provide proprietors of manufacturing bonded warehouses with operational flexibility based on individual need, TTB allows the filing of either a specific bond to cover a single shipment, using TTB F 5100.12, or a continuing bond to cover multiple shipments, using TTB F 5110.67.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 10.

Estimated Total Annual Burden Hours: 10.

Title: Usual and Customary Business Records Relating to Tax-Free Alcohol, TTB REC 5150/3.

OMB Number: 1513–0059.

TTB Recordkeeping Number: REC 5130/3.

Abstract: Under the IRC at 26 U.S.C. 5214, distilled spirits may be withdrawn free of tax for nonbeverage purposes by educational organizations, hospitals, laboratories, and similar institutions. Pursuant to section 5214, TTB has set forth recordkeeping requirements in 27 CFR part 22 to maintain accountability of tax-free spirits in order to protect the revenue.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Not-for-profit institutions; and State, Local, and Tribal Governments.

Estimated Number of Respondents: 5,268.

Estimated Total Annual Burden Hours: 1 (one).

Title: Letterhead Applications and Notices Relating to Denatured Spirits, TTB REC 5150/2.

OMB Number: 1513–0061.

TTB Recordkeeping Number: REC 5150/2.

Abstract: Under the IRC at 26 U.S.C. 5214, denatured spirits (alcohol to which denaturants have been added to render it unfit for beverage purposes) may be withdrawn from distilled spirits plants free of tax for nonbeverage industrial purposes in the manufacture of personal and household products. Since it is possible to recover potable alcohol from denatured spirits and articles made with denatured spirits, a comprehensive system of controlling denatured spirits and articles made with denatured spirits is imposed by the IRC at 26 U.S.C. 5271–5275. In order to protect the revenue and public safety, these IRC sections and their implementing regulations in 27 CFR part 20 require an application and permit to withdraw and use specially denatured spirits, and require formulas, recordkeeping, reporting, and other operational procedures.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits; Not-for-profit institutions; and State, Local, and Tribal Governments.

Estimated Number of Respondents: 3,778.

Estimated Total Annual Burden Hours: 1,890.

Title: Tobacco Products Importer or Manufacturer—Records of Large Cigars Wholesale Prices (TTB REC 5230/1).

OMB Number: 1513–0071.

TTB Recordkeeping Number: REC 5230/1.

Abstract: The Internal Revenue Code (IRC), at 26 U.S.C. 5701, imposes a Federal excise tax on large cigars based on a percentage of the price for which such cigars are sold by the manufacturer or importer. Pursuant to the authority provided by the IRC at 26 U.S.C. 5741 to require recordkeeping, TTB has prescribed by regulation that manufacturers and importers maintain a list of large cigar sale prices. This provides TTB a means of verifying that the correct amount of tax was determined and ultimately paid by the manufacturer or importer of large cigars.

Current Actions: TTB is submitting this collection as a revision. The information collection remains unchanged. However, TTB is decreasing the estimated number of respondents and the resulting total annual burden hours associated with this information collection due to a decrease in TTB's estimate of the number of tobacco product manufacturers and importers subject to this information collection requirement.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 280.

Estimated Total Annual Burden Hours: 653.

Title: Marks on Wine Containers (TTB REC 5120/3).

OMB Number: 1513-0092.

TTB Recordkeeping Number: REC 5120/3.

Abstract: Under the authority of the IRC at 26 U.S.C. 5357, 5368, 5388, and 5662, the TTB regulations require that proprietors of bonded wine cellars identify wine kept on bonded premises with certain marks or labels placed on containers, such as tanks, barrels, bins, pallets, and cases, and that proprietors label wine bottles and other consumer containers with certain information, such as brand name, type of wine, and alcohol content, prior to removal for consumption or sale. While the marking and labeling of wine containers by proprietors is a usual and customary business practice, the regulatory requirements to display these marks and labels protects the revenue. The marking and labeling covered under this information collection identifies the contents of wine containers and helps to ensure that once wine is removed from bond coverage the correct Federal excise tax will be collected.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 10,506.

Estimated Total Annual Burden Hours: 1 (one).

Title: Recordkeeping for Tobacco Products Removed in Bond from a Manufacturer's Premises for Experimental Purposes – 27 CFR 40.232(e).

OMB Number: 1513–0110.

TTB Recordkeeping Number: None.

Abstract: The Internal Revenue Code at 26 U.S.C. 5704(e) provides that manufacturers of tobacco products may remove tobacco products for experimental purposes without payment of Federal excise tax, as prescribed by regulation. Under that authority, the TTB regulations at 27 CFR 40.232(e) require the keeping of certain records regarding the shipment, description, use, and disposition of tobacco products removed for experimental purposes outside of the factory. Although the keeping of such records is a usual and customary business practice for manufacturers of tobacco products, these records provide TTB information that it uses to identify the lawful experimental use and disposition of nontaxpaid tobacco products, and to detect and prevent their diversion into the market.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 235.

Estimated Total Annual Burden Hours: 1 (one).

Title: COLAs Online Access Request.

OMB Number: 1513-0111.

TTB Form Number: F 5013.2.

Abstract: Respondents use this form to apply for access to TTB's COLAs Online system, which allows alcohol beverage industry members to electronically apply for a Certificate of Label Approval or for an exemption from label approval. TTB uses the provided information to identify the company on whose behalf the applicant claims to act, to verify the scope of the applicant's authority to act, and to evaluate the applicant's qualifications for access to the COLAs Online system before TTB issues that person a password allowing access to this TTB information system. This is necessary to protect the COLAs Online system from unauthorized users and other threats.

Current Actions: We are submitting this information collection for extension purposes only. The information collection, estimated number of respondents, and estimated number of burden hours remain unchanged.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 1,366.

Estimated Total Annual Burden Hours: 410.

Title: Petition for the Establishment of an American Viticultural Area.

OMB Number: 1513-0127.

TTB Form Number: None.

Abstract: Under the FAA Act at 27 U.S.C. 205(e), TTB regulates the use of applications of origin on wine labels, including the use of American viticultural area (AVA) names. Based on petitions submitted by interested parties, TTB

establishes new AVAs or modifies existing AVAs through the rulemaking process. The TTB regulations in 27 CFR part 9 specify the information that must be included in such petitions so that TTB is able to evaluate the petitioner's proposal and determine if it meets TTB's regulatory requirements for creating a new AVA or amending the name, boundary, or other terms of an existing AVA.

Current Actions: TTB is submitting this collection as a revision. The information collection remains unchanged. However, TTB is increasing the estimated number of respondents and the resulting total annual burden hours associated with this information collection due to an increase in the number of AVA petitions received annually by TTB.

Type of Review: Revision of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Number of Respondents: 15.

Estimated Total Annual Burden Hours: 1,950.

Title: Alternate Method—Automated Commercial Environment (ACE) and Partner Government Agency Message Set for Imports Regulated by the Alcohol and Tobacco Tax and Trade Bureau.

OMB Number: 1513–NEW.

Abstract: TTB administers several provisions of the U.S. Code that relate to the importation of alcohol beverages, industrial spirits, tobacco products, processed tobacco, and cigarette papers and tubes. The International Trade Data System (ITDS) is an interagency program to establish a single electronic

access point through which importers and exporters may submit the data required by Federal government agencies for importation and exportation. The Security and Accountability for Every Port Act (SAFE Port Act) (Pub. L. 109–347) of 2006 mandated participation in ITDS for all agencies that require documentation for clearing or licensing the importation and exportation of cargo.

The Automated Commercial Environment (ACE) provides a “single window” that allows importers and exporters to enter one set of data for each shipment of imported or exported goods. The TTB Partner Government Agency (PGA) Message Set defines the TTB-specific information that importers may submit electronically through ACE to meet TTB requirements.

With regard to imports, TTB intends to issue an alternate method to allow importers to submit the TTB PGA Message Set electronically, in lieu of submitting paper documents to U.S. Customs and Border Protection (CBP) at importation. This information collection covers the data that would be submitted electronically through ACE under that alternate method. Most of the information that the alternate method will require importers to submit through ACE is already required by TTB's regulations. However, there are some additional requirements. For example, importers who are required to have a TTB permit number will submit their TTB permit number when filing electronically in ACE. In general, importers of TTB-regulated commodities are required to obtain a permit from TTB, but they have not previously been required by regulation to file that number with CBP. The information collected under this information collection

appears in the “ACE Filing Instructions for TTB-Regulated Commodities” available at www.cbp.gov.

Current Actions: We are submitting this new information collection for OMB approval.

Type of Review: Approval of a new collection.

Affected Public: Businesses and other for-profits.

Estimated Number of Respondents: 10,525.

Estimated Total Annual Burden Hours: 105,250.

Dated: May 9, 2016.

Angela Jeffries,

Assistant Director, Regulations and Rulings Division.

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